

Procedures for Prior Year Analysis

- This analysis must be conducted at least monthly.
- Keep copies of reports and screen prints putting dates on & notes with them.
- Keep documents until year is cancelled by Treasury, 5 years after it expires.
- Each year must be reviewed individually and then subsequent years are netted together.
- MFSB has a developed spreadsheet that may help you keep track of the data elements.

Annual Reimbursable Funds Analysis Steps

1. **Run BRIO Report Project to Date Summary Report (PDSR) by Fund and Division.** When querying, remember to select the Budget Fiscal Year (BFY) and current month open in FFIS.
2. **Print the PYDSR by Fund and Division.** This will give you the Project-to-Date (PTD) Reimbursements, Revenue, and Obligations.
3. **Review the Final Close Out Results for that Budget Fiscal Year.** Make sure your program is equal to or under what was reported for Revised Obligations in your Annual Close package for that BFY. Make sure your program is over or equal to what was reported for Estimated Budget Authority in the Annual Close package for that BFY. *Hint: Revenue and Obligations should equal.*
4. **Compare the totals in Step 2& 3 from the PDSR and the Annual Close packages.**
If they match then **YAHOO** celebrate.
If they don't match, you must find out why and document whether the reason is valid or needs to be corrected.
5. **If the PDSR totals are higher than your Annual Close, you need to take one of the following actions:**
 - Research all obligations to make sure the vendors have been completely billed and the obligations are valid.
 - Send a Request to bill for those that are missing.
 - Enter a reversing period end estimate (YE/FS) for the billing. But DO NOT enter anything for BFY 01 without prior approval from MFSB or BEST team. BFY 01 is to be cancelled in FY 2006 and establishing new business this late is very complicated.
 - If the obligation is valid but there isn't enough budget authority in the current fund, move the expenditure with a referencing B2, to an appropriate funds that has sufficient funding in the same BFY or contact BEST for assistance.

- If the obligation is valid and there is enough budget authority to cover the expense, document the Annual Close package adjustment, date it and file it.
 - If the obligation is incorrect, take whatever steps are necessary to correct the entry either through amending the original feeder system document or with a referencing B2 accounting adjustment.
- 6. If the PDSR totals are lower than your Annual Close, you need to take one of the following actions:**
- Research all commitments and obligation amounts to ensure they are recorded and accurate.
 - Confirm all collections and accounts receivables are recorded for the correct BFY.
 - If you determine the lower totals are correct, document your findings.
 - If you determine they are not correct, process the correction documents.

Remember for BFYs prior to BFY 2001 you have to get information from CAS to get your true picture of Obligations and Budget Authority.

CAS Balances Prior to BFY 2001: Use CADI from CAS. Take the Project-to-date (PTD) total **Disbursements** from CAS. It is located on the CONF DISB line of the CADI Ad Hoc Query report, see sample attached. Take the PTD Disbursements from CADI and add or net it to the PTD Obligations on the PYSR report to get your Total PTD Obligations. Take the Project-to-date total Collected from CAS. It is the sum of the lines COLL REV & COLL REIMB of the CADI Ad Hoc Query report. Take the PTD COLL REV & COLL REIMB from CADI and add it to the PTD Collected Reim/Rev and PTD Receivable Rev/Reimb on the PYSR report to get your Total PTD Budget Authority. Once you have the project-to-date information, complete the analysis steps above.

No-Year Reimbursable Funds

7. Follow the steps above.
8. When completed if you are changing your Annual Close balance to *increase* them for a no year fund, you will have to reduce your carryover from the current fiscal year. Report your findings to the BEST team for confirmation and allocation modifications.
9. If you are *decreasing* your Annual Close balance, you may need to have your carryover amount into the subsequent fiscal years adjusted. Report your findings to the BEST team for confirmation and allocation modifications.

Annual Non-Reimbursement Funds Analysis Steps

- 1. Run BRIO Report Project to Date Summary Report (PDSR) by Fund and Division.** When querying, remember to select the Budget Fiscal Year (BFY) and current month open in FFIS.
- 2. Print the PDSR by Fund and Division.** This will give you the Project-to-Date (PTD) Reimbursements, Revenue, and Obligations.

3. **Review the Final Close Out Results for that Budget Fiscal Year.** Make sure your program is equal to or under what was reported for Revised Obligations in your Annual Close package for that BFY. Make sure your program is equal to what was reported for Budget Authority in the Annual Close package for that BFY. *Hint: Revenue and Obligations should equal.*
4. **Compare the totals from the PYSR and the Annual Close packages.**
 - If they match, **YAHOO** celebrate.
 - If they don't match, you must find out why and document whether the reason is valid or needs to be corrected.
5. **If the PDSR totals from Step 2 & 3 are higher than your Annual Close, you need to take one of the following actions:**
 - Research all obligations to make sure they are valid.
 - Process the appropriate document to enter the missing obligations in FFIS.
 - Enter a reversing period end estimate (YE/UN or DE) for the expenditures that are missing and you don't have enough documentation to update FFIS yet. But DO NOT enter anything for BFY 01 without prior approval from MFSB or BEST team. BFY 01 is to be cancelled in FY 2006 and establishing new business this late is very complicated.
 - If the obligation is valid but there isn't enough budget authority in the current fund, move the expenditure with a referencing B2, to an appropriate funds that has sufficient funding in the same BFY or contact BEST for assistance.
 - If the obligation is valid and there is enough budget authority to cover the expense, document the Annual Close package adjustment, date it and file it.
 - If the obligation is incorrect, take whatever steps are necessary to correct the entry either through amending the original feeder system document or with a referencing B2 accounting adjustment.
6. **If the PDSR totals are lower than your Annual Close, you need to take one of the following actions:**
 - Research all commitments and obligation amounts to ensure they are recorded and accurate.
 - Confirm all allocation adjustments are recorded for the correct BFY.
 - If you determine the lower totals are correct, document your findings.
 - If you determine they are not correct, process the correction documents.

Remember for BFYs prior to BFY 2001 you have to get information from CAS to get your true picture of Obligations and Budget Authority.

CAS Balances Prior to BFY 2001: Use CADI from CAS. Take the Project-to-date (PTD) total **Disbursements** from CAS. It is located on the CONF DISB line of the CADI Ad Hoc Query report, see sample attached. Take the PTD Disbursements from

CADI and add or net it to the PTD Obligations on the PYSR report to get your Total PTD Obligations. Take the Project-to-date total Collected from CAS. It is the sum of the lines COLL REV & COLL REIMB of the CADI Ad Hoc Query report. Take the PTD COLL REV & COLL REIMB from CADI and add it to the PTD Collected Reim/Rev and PTD Receivable Rev/Reimb on the PYSR report to get your Total PTD Budget Authority. Once you have the project-to-date information, complete the analysis steps above.

No-Year Non-Reimbursable Funds

7. Follow the steps above.
8. When completed if you are changing your Annual Close balance to *increase* them for a no year fund, you will have to reduce your carryover from the current fiscal year. Report your findings to the BEST team for confirmation and allocation modifications.
9. If you are *decreasing* your Annual Close revised obligation balance, you may need to have your carryover amount into the subsequent fiscal years adjusted. Report your findings to the BEST team for confirmation and allocation modifications.